



*CITY OF ARCHDALE*  
NORTH CAROLINA

# ANNUAL BUDGET FY 2012-2013

*Archdale . . .*

## *Crossroad of Progress*

A community strategically located in the heart of North Carolina that treasures its heritage, conveys a positive image, and embraces the future by promoting a progressive environment for families, businesses, and civic organizations to prosper through careful stewardship of its natural, cultural, human, and financial resources.



## PRINCIPAL OFFICIALS



Mayor  
Bert Lance-Stone



Larry  
Warlick



Roger  
Blackwell



Robert (Trey)  
Gray III



Lewis  
Dorsett



Mayor Pro-Tem  
Tim Williams



Eddie  
Causey

Jerry Yarborough ..... City Manager  
 William Miller ..... City Attorney  
 Susan Swaim ..... City Clerk  
 Lori Nurse ..... Finance Director  
 Darrell Gibbs ..... Chief of Police  
 Michael Shuler ..... Public Works Director  
 Jeffrey Wells ..... Planning Director  
 Elaine Albertson ..... Parks and Recreation Director

**CITY OF ARCHDALE  
OPERATING BUDGET ORDINANCE  
FISCAL YEAR ENDING JUNE 30, 2013**

BE IT ORDAINED by the City Council of the City of Archdale, North Carolina that the following anticipated fund revenues and expenditures by function, together with a financial plan, certain Fee and Charge Schedules, and with certain restrictions and authorizations are hereby appropriated and approved for the operation of city government and its activities for the fiscal year beginning July 1, 2012 and ending June 30, 2013.

GENERAL FUND	\$6,657,550
WATER & SEWER FUND	\$3,908,300
STORMWATER FUND	\$478,600
<b>TOTAL EXPENDITURES</b>	<b>\$11,044,450</b>

**Section 1. General Fund**

**ANTICIPATED REVENUES**

Ad Valorem Taxes .....	2,639,500
Privilege License .....	130,000
Interest Income .....	17,000
Interest Income – Powell Bill .....	350
Concessions – Parks and Recreation .....	2,500
Ballfield Concessions.....	11,000
Miscellaneous .....	21,000
Proceeds from Sale of Asset .....	0
Gross Receipt Return .....	200
Yard Sale Permits.....	1,800
Franchise Tax .....	584,000
Powell Bill.....	311,000
Unauthorized Substance Tax.....	4,000
Sales Tax .....	1,740,000
Beer and Wine Tax .....	54,000
ABC Board.....	700
Zoning Permits .....	3,000
Zoning Application Fees .....	1,600
Subdivision/TRC Fees .....	200
Solid Waste .....	587,000
Recycling .....	138,000

Sale of Recycling Materials .....	15,000
Solid Waste Disposal Tax Dist .....	8,000
Recreation Revenues .....	120,000
Parks and Recreation Sponsorships .....	7,000
Rent – Recreation.....	14,000
Fund Balance Appropriated .....	136,700
State Funds from Randolph County - Library.....	10,000
Revenue from Other Governments .....	100,000
<b>TOTAL</b>	<b>\$ 6,657,550</b>

**AUTHORIZED EXPENDITURES**

Governing Body .....	49,300
Administration .....	311,930
Finance .....	316,620
Legal .....	25,000
Building and Grounds.....	203,700
Police.....	2,470,350
Fire Inspections .....	28,000
Planning and Zoning .....	255,400
Streets .....	655,150
Streets – Powell Bill .....	390,000
Sanitation .....	747,600

Parks and Recreation .....	939,500
Senior Adults .....	13,300
Library .....	110,500
Community Promotions .....	66,200
Non-Departmental .....	75,000
<b>TOTAL</b>	<b>\$ 6,657,550</b>

## Section 2. **Water and Sewer Fund**

### **ANTICIPATED REVENUES**

Interest .....	10,000
Miscellaneous Revenue .....	8,000
Application Fee .....	15,000
Water Charges .....	1,432,000
Sewer Charges .....	1,891,000
Water Charges – Coe Place .....	10,000
Sewer Charges – Coe Place .....	14,600
Water and Sewer Taps .....	7,000
Cell Tower Rental Revenue .....	23,400
Late Fees .....	110,000
Fund Balance Appropriated .....	387,300
<b>TOTAL</b>	<b>\$ 3,908,300</b>

### **AUTHORIZED EXPENDITURES**

Water and Sewer Operations .....	3,908,300
<b>TOTAL</b>	<b>\$ 3,908,300</b>

## Section 3. **Water and Sewer Capital Recovery Fund**

### **ANTICIPATED REVENUES**

Interest Income .....	4,500
Interest Income from Assessments .....	500
Impact Fees .....	5,000
Net Assets Appropriated .....	- 10,000
<b>TOTAL</b>	<b>\$ 0</b>

## Section 4. **Stormwater Fund**

### **ANTICIPATED REVENUES**

Interest .....	500
Stormwater Charges .....	242,000
Stormwater Charges – Commercial .....	228,000
Net Assets Appropriated .....	8,100
<b>TOTAL</b>	<b>\$ 478,600</b>

### **AUTHORIZED EXPENDITURES**

Stormwater Operations .....	478,600
<b>TOTAL</b>	<b>\$ 478,600</b>

## Section 5. **Levy of Taxes**

There is hereby levied, for fiscal year 2013, an Ad Valorem Tax Rate of \$0.29 per One Hundred Dollars (\$100.00) valuation of taxable property as listed for taxes as of January 01, 2012, for the purpose of raising the revenue from current taxes as set forth in the foregoing estimates of revenues, and in order to finance the foregoing applicable appropriations.

## Section 6. **Levy of Taxes**

There is hereby levied, for fiscal year 2013, a Tax on Gross Receipts derived from retail short-term motor vehicle leases or rentals of one and one-half percent (1 ½%) of the gross receipts from the short-term lease or rental of vehicles to the general public as defined in Section 105.871.1 of the North Carolina General Statutes.

## Section 7. **Fee Schedules**

There is hereby established for the fiscal year 2013, various fees as listed in the Privilege License, Planning and Zoning and Parks and Recreation, and Sanitation Fee Schedules.

**Section 8. Utility Fees and Payment Applications**

There is hereby established, for the fiscal year 2013, utility fees and charges as well as payment application policy as listed in the Water and Sewer Fee Schedule.

**Section 9. Authorized Positions**

There is hereby established, for fiscal year 2013, a schedule of authorized positions. Position authorizations are initially established by the annual budget ordinance. Changes to this schedule may occur during the fiscal year, as authorized by the City Council.

**Section 10. Purchase Orders & Capital Outlay**

All purchase orders will be pre-audited in accordance with the Local Government Budget and Fiscal Control Act and issued on all purchases greater than \$500. All purchases greater than \$5,000 will be properly capitalized according to the City's policies.

**Section 11. Budget Officer – Special Authorization**

- A. The budget officer may transfer amounts between object-of-expenditures within a department without limitation and without a report being requested.
- B. The budget officer may transfer amounts of up to \$10,000 between departments of the same fund with an official report on such transfers at the next regular meeting of the City Council.
- C. The budget officer may not transfer amounts between funds nor from any contingency appropriation within a fund.

**Section 12. Budget Ordinance Utilization**

- A. This ordinance shall be the basis of the financial plan for the City of Archdale during fiscal year 2013. The budget officer shall administer the budget and ensure that the operating officials are provided guidance and sufficient details to implement their appropriate portion of the budget.
- B. The Finance Department shall establish and maintain all records which are in agreement with this ordinance and the Local Government Budget and Fiscal Control Act of the State of North Carolina (Chapter 159 of the General Statutes).

**Section 13. Reappropriation of Funds Encumbered in Fiscal Year 2012**

Operating funds encumbered in the financial records as of June 30, 2012, are hereby reappropriated to Fiscal Year 2013.

**BUDGET SUMMARY****FEE SCHEDULES****PRIVILEGE LICENSE**

Privilege License fees are a combination of flat rate and gross sales/receipts. New businesses must estimate gross sales/receipts for the period remaining in the current license year. The rates are as follows:

Estimated Annual Gross Sales not exceeding \$1,000,000.....	\$50.00
Each additional \$1,000 or fraction thereof.....	\$ 0.50

The business activities listed on Schedule B are determined by State Statute. Businesses engaged in only Schedule B activities will pay based on categories charged at a flat rate (see attached list). Retail businesses will be charged based on gross receipt sales or a combination of gross receipt sales and Schedule B rates. For the purposes of calculating tax amount due, receipts of sales of Schedule B items should be removed from totals. Businesses earning greater than \$1,000,000 in non-regulated sales will pay Schedule B rates in addition to fees calculated based on gross receipts. Businesses earning less than \$1,000,000 in non-regulated sales will pay a fee of \$50.00 plus the addition of Schedule B charges. Owners of more than one rental property and rental management companies are subject to gross receipts made within the City limits. Manufacturers, merchant wholesalers, and services establishments will be charged a flat rate of \$50.00. Sweepstake establishments will be charged \$500 per location and \$1,000 per machine, and the serial numbers of each machine must be listed.

**FEE SCHEDULE B**

Advertising – Outdoor.....	35.00	Check-Cashing Business.....	100.00
Amusement – Rides, Pinball, Swimming Pool, Roller Rink, etc. ....	25.00	Circuses, Menageries, Pony Rides, etc. (per day) .....	25.00
Amusement Games, Slot Machines, Music Machines coin operated (per machine).....	5.00	Contractor, General with state contractor license .....	10.00
Amusement General (for fee).....	25.00	Contractor, without license .....	50.00
Auto Dealer .....	25.00	Collection Agency .....	50.00
Auto Dealer – Seasonal, Temp., Itinerant .....	300.00	Dry Cleaner – located or soliciting in City .....	50.00
Auto Equipment Wholesale Dealer – located in City .....	37.50	Electrical Contractor .....	50.00
Auto Equipment Wholesale Dealer – delivery/vehicle.....	25.00	Elevator, Installation (if office in City) .....	100.00
Auto Service/Accessories/Equipment Rental .....	12.50	Employment Agency .....	100.00
Barber or Beauty Shop (per operator).....	2.50	Firearm Sales and/or Mfg. and Other Weapons .....	50.00
Beer, off premises only .....	5.00	Fortune Tellers, Palm Readers, Clairvoyants, Spiritual Advisors, etc .....	1000.00
Beer, on premises .....	15.00	Gasoline and Oil Dealers .....	50.00
Bicycle Dealer/Supplies/Accessories.....	25.00	Heating/Air Conditioning Contractor.....	50.00
Billiard or Pool Tables (per location) .....	25.00	Hotel, Motel, Boardinghouse (\$1.00/room above min) .....	25.00
Bowling Alley (per alley) .....	10.00	Ice Cream Manufacture/Distribution .....	Per Statute
Chain Store or Branch.....	50.00	Ice Cream Retail Sales .....	2.50
		Itinerant Merchant .....	100.00

**BUDGET SUMMARY****FEE SCHEDULES****PRIVILEGE LICENSE**

Laundries and Linen Supplies (located in City) .....	50.00
Loan Agency or Broker .....	100.00
Motorcycles and Accessories .....	12.50
Pawnbroker .....	275.00
Peddler by foot, per individual .....	10.00
Peddler by vehicle, per vehicle .....	25.00
Piano, TV, Radio, etc. – Sales and Repair .....	5.00
Plumbing Contractor .....	50.00
Restaurant with 0-4 seats .....	25.00
Restaurant with 5 or more seats .....	42.50
Security Dealers/Stock Brokers .....	50.00
Specialty Market and Flea Market Operators .....	200.00

Sprinkler System (office in City) .....	100.00
Sundries – soft drinks, tobacco, wrapped sandwiches, candy .....	4.00
Theaters – indoor operating 3+ days/wk (per screen) ...	200.00
Theaters – outdoor or drive-in theater .....	100.00
Tobacco Warehouse .....	50.00
Trailer Park (temporary), Campground .....	12.50
Undertaker and Retail Coffin Dealer .....	50.00
Video Movie Rental and Sales (no admission fee) .....	25.00
Wine, off premises .....	10.00
Wine, on premises .....	15.00

**FEE SCHEDULE C – EXEMPT FROM FEE**

Accountant – Public  
Alarm Systems  
Architect  
Attorney at Law  
Bank  
Chiropractor  
Cooperative Marketing Associations  
Dentist  
Engineer – Professional  
Film – Manufacturer/Distributor  
Home Inspectors  
Installment Paper Dealer  
Insurance Agent  
Land Surveyor  
Landscape Architect  
Mortician/Embalmer  
Oculist

Optician  
Optometrist  
Osteopath  
Pest Control  
Photographer, and Canvasser for  
Physician  
Prescription Drug Sales  
Private Detective  
Real Estate Agent  
Surgeon  
User of Newsprint  
Veterinarian  
Vending/Weighing Machines (5 or more)  
Wholesaler Distributor of Motor Fuel

**BUDGET SUMMARY****FEE SCHEDULES****PARKS AND RECREATION**

	RES.	NON-RES.
After School Program (PER WEEK) .....	\$ 30	\$ 50
Summer Day Camp (PER WEEK).....	\$ 60	\$ 80

**YOUTH ATHLETICS**

Mighty Mites Basketball.....	\$ 25	\$ 45
Hoopsters Basketball .....	\$ 35	\$ 55
Jammers Basketball.....	\$ 35	\$ 55
T-Ball .....	\$ 25	\$ 45
Coach Pitch .....	\$ 30	\$ 50
Mustang.....	\$ 35	\$ 55
Bronco.....	\$ 40	\$ 60
Pony.....	\$ 40	\$ 60
Girls Volleyball.....	\$ 30	\$ 50
Girls Fastpitch.....	\$ 30	\$ 50
Cheerleading .....	\$ 60	\$ 80
Fall Baseball/Mustang .....	\$ 35	\$ 55
Fall Baseball/Bronco .....	\$ 40	\$ 60

**ADULT ATHLETICS (PER TEAM)**

Men's Softball .....	\$400
Women's Softball .....	\$400
Summer League Basketball .....	\$475
30/Over Basketball.....	\$475
Co-Ed Volleyball.....	\$250

**FACILITY RENTAL CHARGES**

	1 HR	2 HRS	4 HRS	8 HRS
<b>RECREATION CENTER – RESIDENTS</b>				
Small Activity Room .....		\$ 70	\$ 135	\$ 275
Large Activity Room .....		\$ 80	\$ 155	\$ 315
Gymnasium.....	\$ 50	\$ 100	\$ 195	\$ 395
Entire Recreation Center .....		\$ 250	\$ 485	\$ 985

**HOLIDAYS AND AFTER HOURS RENTALS**

Small Activity Room .....	\$ 100	\$ 200	\$ 400
Large Activity Room .....	\$ 110	\$ 220	\$ 440

	1 HR	2 HRS	4 HRS	8 HRS
Gymnasium .....	\$ 65	\$ 130	\$ 260	\$ 520
Entire Recreation Center .....		\$ 340	\$ 680	\$1360

**RECREATION CENTER – NON-RESIDENTS**

Small Activity Room .....		\$ 90	\$ 175	\$ 355
Large Activity Room .....		\$ 100	\$ 195	\$ 395
Gymnasium .....	\$ 60	\$ 120	\$ 235	\$ 475
Entire Recreation Center .....		\$ 310	\$ 605	\$1225

**HOLIDAYS AND AFTER HOURS RENTALS**

Small Activity Room .....		\$ 120	\$ 240	\$ 480
Large Activity Room .....		\$ 130	\$ 260	\$ 520
Gymnasium .....	\$ 75	\$ 150	\$ 300	\$ 620
Entire Recreation Center .....		\$ 400	\$ 800	\$1620

**SHELTERS – PER HOUR**

	RES.	NON-RES.
Small Picnic Shelter .....	\$15	\$25
Large Picnic Shelter .....	\$25	\$35
Gazebo (\$100 Refundable Deposit) .....	\$25	\$35

**SENIOR CENTER – PER HOUR**

\$50 REFUNDABLE SECURITY DEPOSIT  
RENTAL MINIMUM OF 2 HOURS

Senior Building .....	\$100	\$120
Each additional hour after min. ....	\$ 15	\$ 15

**BALL FIELD RENTALS – PER HOUR**

Field Only.....	\$20	\$50
Field With Lights .....	\$30	\$60

**TOURNAMENTS – PER DAY**

1 <sup>ST</sup> Field .....	\$150
2 <sup>nd</sup> Field .....	\$125
3 <sup>rd</sup> Field .....	\$100
Maintenance (PER FIELD) .....	\$ 50

**BUDGET SUMMARY**  
**PLANNING & ZONING**

**FEE SCHEDULES**

**GENERAL FEES**

General Rezoning/Processing & Advertising .....	\$500.00
Special Use/Conditional Use Rezoning .....	\$600.00
Miscellaneous Amendment to SU/CU Permit .....	\$250.00
Text Amendment .....	\$250.00
BOA – Variance, Special Exception or Appeal .....	\$350.00
Voluntary Annexation .....	\$350.00
Street Closing .....	\$250.00
Land Use Plan Amendment .....	\$250.00

**ZONING FEES**

Zoning Permit .....	\$ 40.00
Common Signage Plan Review .....	\$ 50.00
Thoroughfare Overlay Plan Review .....	\$ 50.00
Certificate of Occupancy Inspection .....	\$ 50.00
Certificate of Zoning Letter .....	\$ 25.00
Building Demolition Permit .....	\$ 50.00
TRC Review (includes planning and stormwater review) (plus \$5 per 1000 sq. ft.) .....	\$500.00
Group Developments/PUDs (plus \$15 per unit or space) .....	\$500.00
Acreage Fees (sewer) .....	\$500.00/acre
Acreage Fees (water) .....	\$500.00/acre

**SUBDIVISION FEES**

Sketch Plan .....	no charge
TRC Review (includes planning and stormwater review) (plus \$15 per lot) .....	\$500.00
Final Plat .....	\$ 50.00
Minor Plat (plus \$10 per lot) .....	\$ 50.00
Exclusion Map .....	\$ 25.00

**ENGINEER REVIEW FEES**

Water/Sewer Extension Review (plus \$5 per 100 feet) ..	\$100.00
Soil and Erosion Control Review (plus \$20 per acre) ....	\$200.00

**BORING FEES**

Boring Fee for Sewer Only .....	cost + 15%
---------------------------------	------------

**PUBLICATION FEES**

City Code Text .....	\$ 30.00
Land Use Plan .....	\$ 30.00
Zoning Ordinance .....	\$ 30.00
Subdivision Ordinance .....	\$ 20.00
Watershed Ordinance .....	\$ 20.00
GIS Zoning, Watershed & Floodplain Maps .....	\$ 5.00
Photo Copies of Individual Pages (per sheet) .....	\$ 0.25

**ENFORCEMENT FEES**

Mowing Fee .....	cost of service
Mowing Administrative Fee .....	\$ 150.00
Late Fee (if not paid within 30 days of billing date) .....	\$ 20.00
Lot Clean Up Fee (per man hour) .....	\$ 50.00
Lien Filing Fee .....	\$ 176.00

**BUDGET SUMMARY**

**FEE SCHEDULES**

**SANITATION**

**GARBAGE COLLECTION**

Household Trash Pick-Up (Monthly Per-Cart Charge) .....	\$ 11.00
---	----------

**RECYCLING COLLECTION**

Recyclables Pick-Up (Monthly Per-Cart Charge) .....	\$ 3.00
---	---------

**STORMWATER**

Residential (Monthly) .....	\$ 5.00
Commercial (Per ERU monthly) .....	\$ 2.50

**BUDGET SUMMARY****FEE SCHEDULES****WATER & SEWER**

	WATER	SEWER
<b><u>RATES</u></b>		
First 2000 Gal. Minimum up to 1" meter	\$ 13.65	\$ 16.50
First 2000 Gal. Minimum 1½" meter ....	\$ 19.60	\$ 20.60
First 2000 Gal. Minimum 2" meter .....	\$ 31.00	\$ 33.00
First 2000 Gal. Minimum 3" meter .....	\$ 53.70	\$ 56.70
First 2000 Gal. Minimum 4" meter .....	\$ 81.40	\$ 86.50
First 2000 Gal. Minimum 6" meter .....	\$155.00	\$165.00
.....		
Irrigation/Pool Meters .....	\$ 13.65	-
Each 1000 Gal. above Minimum .....	\$ 4.10	-

Customers receiving service outside of the city limits will be charged double rates.

**TOTAL MINIMUM BILL**

Water & Sewer.....	\$ 30.15	\$ 60.30
--------------------	----------	----------

**SEWER ONLY**

Flat Rate .....	\$ 40.00	\$ 80.00
-----------------	----------	----------

**OTHER FEES**

Application Processing Fee (per property).....	\$ 25.00
Late Fee (applied after 5:00 p.m. on 20 <sup>th</sup> of each month) ...	\$ 10.00
Nonpayment Fee (applied after 5:00pm. on 4 <sup>th</sup> of each mo.)	\$ 50.00
Convenience Fee (credit card payments initiated by staff)	\$ 5.00
Meter Calibration (waived if meter is malfunctioning) ....	\$ 25.00
Tampering Fee (first offense) .....	\$200.00
Increase of \$50.00 for each subsequent offense.	
May also be subject to legal fees and court costs when applicable.	
Hydrant Water (per 1,000 gallons) .....	\$ 6.15
Deposit for ¾ inch meter.....	\$100.00
Daily rental fee .....	\$1.00
Deposit for 3 inch meter.....	\$1,000.00
Daily rental fee .....	\$3.00

**TAP FEES**

Water:	
¾" Tap (meter included).....	\$700.00
Also applies to pool and sprinkler meters.	
1" Tap (meter included).....	\$1,050.00
1½" Tap.....	cost + 15%
Larger Sizes .....	cost + 15%
Meter Fee.....	\$50.00
Sewer:	
4" Tap .....	\$1,000.00
6" Tap .....	\$1,400.00
Larger Sizes .....	cost + 15%

**IMPACT FEES**

Water:	
¾" .....	\$250.00
1" .....	\$450.00
1½".....	\$850.00
2" .....	\$1,000.00
3" .....	\$2,000.00
4" .....	\$3,000.00
Sewer:	
¾" .....	\$250.00
1" .....	\$450.00
1½".....	\$850.00
2" .....	\$1,000.00
3" .....	\$2,000.00
4" .....	\$3,000.00

**WATER & SEWER****PAYMENT APPLICATIONS**

The utility bill includes charges for garbage, recycling, stormwater, and water and sewer services. A customer's payment will be applied to the bill in the following order:

- (1) Late charges, nonpayment fees, tampering fees, and returned check fees
- (2) Past due amounts in the same order as shown below
- (3) Garbage and recycling service
- (4) Stormwater fees
- (5) Sewer service
- (6) Water service

**COLLECTION AND ENFORCEMENT OF UTILITY FEES**

All utility fees are charged within the contractual agreement under which the City agrees to provide utility services and the customer agrees to make timely payments for services received. The City enforces the collection of these fees by involuntary disconnection of services followed by civil debt collection procedures. The City of Archdale opts out of the criminal enforcement remedy afforded by G.S. 14-4 for collection of utility fees, with the exception of the tampering fee. Tampering is considered a criminal act.

**BUDGET SUMMARY****AUTHORIZED POSITIONS**

<b><u>Department</u></b>	<b><u>Position Title</u></b>	<b><u>FY 2011-12</u></b>	<b><u>FY 2012-13</u></b>
ADMINISTRATION	City Manager .....	1	1
	City Clerk .....	1	1
	Information Technology Director .....	1	1
FINANCE	Finance Director .....	1	1
	Budget Operations Manager.....	1	1
	Administrative Assistant II .....	1	1
	Human Resources Officer .....	1	1
BUILDING	Grounds Maintenance (Part-Time) .....	0	0
POLICE	Police Chief .....	1	1
	Police Captain .....	2	2
	Police Detective .....	2	2
	Detective Sergeant.....	1	1
	Police Sergeant.....	4	4
	Master Police Officer .....	6	6
	Traffic Investigator .....	1	1
	Police Officer II .....	3	2
	Police Officer I .....	4	5
	Park Ranger .....	1	1
	Records Clerk .....	1	1
	Telecommunicator/Trainer.....	1	1
PLANNING & ZONING	Telecommunicator.....	4	4
	Planning Director.....	1	1
	Planning Officer .....	1	1
STREET	Enforcement Officer.....	1	1
	Public Works Director.....	1	1
	Public Works Crew Leader .....	0	0
	Public Works Technician III .....	0	1
	Public Works Technician II.....	1	1
	Public Works Technician I.....	3	3

PARKS & RECREATION	Parks & Recreation Director .....	1	1
	Recreation Program Leader .....	2	2
	Athletic Program Leader .....	2	2
	Building & Maintenance Superintendent .....	1	1
	Park Maintenance Leader .....	1	1
	Administrative Assistant .....	1	1
WATER & SEWER	Customer Service Manager .....	1	1
	Collection Clerk II .....	1	1
	Collection Clerk I.....	1	1
	Public Works Supervisor.....	1	1
	Water/Sewer Systems Manager .....	1	1
	Public Works Technician III .....	0	1
	Public Works Technician II.....	1	0
	Public Works Technician I.....	2	3
STORMWATER	Program Manager.....	1	1
	Public Works Technician III .....	0	1
	Public Works Technician I.....	2	1



**GENERAL FUND****SUPPLEMENTAL INFORMATION****FUND BALANCE – GOVERNMENTAL FUNDS  
LAST FIVE FISCAL YEARS**

<b>Changes in Fund Balance</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>
<b>Fund Balance</b>					
General Fund					
Nonspendable:					
Prepaid	590	4,272	36,736	6,712	4,001
Restricted:					
Stabilization by State Statute	732,492	732,492	653,358	638,982	800,097
Streets - Powell Bill	499,509	253,990	533,516	777,708	807,383
Public Safety	36,214	53,269	115,529	64,482	126,671
Assigned:					
Economic Development	200,000	225,000	250,000	275,000	287,120
Subsequent Year's Expenditures	570,174	-	-	237,740	465,394
Unassigned	<u>2,817,573</u>	<u>3,854,491</u>	<u>4,866,647</u>	<u>5,397,0500</u>	<u>4,297,226</u>
Total general fund	<u>4,856,552</u>	<u>5,123,514</u>	<u>6,455,786</u>	<u>7,397,674</u>	<u>6,787,892</u>
<b>All other governmental funds</b>					
Restricted:					
Stabilization by state statute	-	-	-	30,428	1,319
Assigned:					
Capital Projects Fund	-	<u>370,794</u>	<u>249,787</u>	<u>334,092</u>	<u>1,013,938</u>
Undesignated, special revenue fund	-	-			
Total all other governmental funds	-	<u>370,794</u>	<u>249,787</u>	<u>364,520</u>	<u>1,015,257</u>

**GENERAL FUND****SUPPLEMENTAL INFORMATION****PROPERTY TAX LEVIES AND COLLECTIONS  
LAST TEN FISCAL YEARS**

<b>Fiscal Year</b>	<b>Net Tax Levy</b>	<b>Collection within the Fiscal Year of Levy Amount</b>	<b>Percent</b>	<b>Collection in Subsequent Years</b>	<b>Total Tax Collections</b>	<b>Total Tax Collections to Net Tax Levy</b>	<b>Outstanding Delinquent Taxes</b>
2002	\$ 1,637,789	\$ 1,604,572	97.97%	\$ 31,730	\$ 1,636,302	99.91%	\$ 1,487
2003	\$ 1,741,902	\$ 1,714,418	98.42%	\$ 25,934	\$ 1,746,937	99.91%	\$ 1,550
2004	\$ 1,793,440	\$ 1,773,844	98.91%	\$ 18,045	\$ 1,791,889	99.91%	\$ 1,551
2005	\$ 2,107,301	\$ 2,081,738	98.79%	\$ 23,719	\$ 2,105,457	99.91%	\$ 1,844
2006	\$ 2,176,504	\$ 2,144,249	98.52%	\$ 29,798	\$ 2,174,047	99.89%	\$ 2,457
2007	\$ 2,281,267	\$ 2,251,153	98.68%	\$ 27,865	\$ 2,279,018	99.90%	\$ 2,249
2008	\$ 2,717,761	\$ 2,682,058	98.69%	\$ 31,225	\$ 2,713,283	99.84%	\$ 4,478
2009	\$ 2,801,550	\$ 2,755,557	98.36%	\$ 36,226	\$ 2,755,557	98.36%	\$ 9,767
2010	\$ 2,773,763	\$ 2,729,369	98.40%	\$ 30,626	\$ 2,729,369	98.40%	\$ 13,768
2011	\$ 2,777,288	\$ 2,722,238	98.02%	N/A	\$ 2,722,238	98.02%	\$ 55,050

Source: City of Archdale audited financial statements.

City of Archdale property taxes are collected by the Randolph County and Guilford County Tax Departments.

Net Tax Levy shown above includes taxes levied on all property.

On average, 99.53% of the net levy on property excluding registered motor vehicles is collected in the current year.

**PROPERTY TAX RATES – DIRECT AND OVERLAPPING GOVERNMENTS  
(PER \$100 OF ASSESSED VALUE)  
LAST TEN FISCAL YEARS**

<b>Fiscal Year</b>	<b>City of Archdale</b>	<b>Randolph County</b>	<b>Guil-Rand Fire District</b>	<b>Archdale Trinity School Dist.</b>	<b>Combined Tax Rate</b>
2002	0.23	0.4800	0.1000	0.075	0.8850
2003	0.23	0.4800	0.1000	0.075	0.8850
2004	0.23	0.5000	0.1000	0.075	0.9050
2005	0.26	0.5000	0.1000	0.085	0.9450
2006	0.26	0.5250	0.1000	0.085	0.9700
2007	0.26	0.5350	0.1000	0.085	0.9800
2008	0.29	0.5350	0.1000	0.085	1.0100
2009	0.29	0.5550	0.1000	0.090	1.0350
2010	0.29	0.5550	0.1000	0.090	1.0350
2011	0.29	0.5860	0.1000	0.090	1.0660

<b>Fiscal Year</b>	<b>City of Archdale</b>	<b>Guilford County</b>	<b>Guil-Rand Fire District</b>	<b>Combined Tax Rate</b>
2002	0.23	0.6742	0.1000	1.0042
2003	0.23	0.6742	0.1000	1.0042
2004	0.23	0.7135	0.0725	1.0160
2005	0.26	0.6184	0.0861	0.9645
2006	0.26	0.6428	0.0861	0.9889
2007	0.26	0.6615	0.1000	1.0215
2008	0.29	0.6914	0.1000	1.0814
2009	0.29	0.7374	0.1000	1.1274
2010	0.29	0.7374	0.1000	1.1274
2011	0.29	0.7374	1.1000	1.1274

**GENERAL FUND****SUPPLEMENTAL INFORMATION****ASSESSED AND ESTIMATED VALUE OF TAXABLE PROPERTY  
LAST TEN FISCAL YEARS**

Fiscal Year	Real Property		Personal Property	Public Service Companies	Total		Ratio of Total Assessed Value to Total Estimated Actual Value	Ratio of Assessed Value to Estimated Actual Value of Real Property	
	Assessed Value	Estimated Actual Value			Assessed Value	Estimated Actual Value		Randolph County	Guilford County
2002	538,820,000	557,371,841	151,319,808	19,917,148	710,056,956	728,608,797	97.45%	96.99%	84.77%
2003	575,653,098	633,404,656	158,696,298	20,533,213	754,882,609	812,634,167	92.89%	91.08%	83.19%
2004	597,303,116	672,695,583	161,469,727	18,696,722	777,469,565	852,862,032	91.16%	89.00%	80.60%
2005	627,119,703	710,313,221	164,940,876	18,244,806	810,305,385	893,498,903	90.69%	88.00%	99.35%
2006	650,146,088	753,189,180	170,334,169	16,576,282	837,056,539	940,099,631	89.04%	86.00%	98.95%
2007	663,371,755	768,779,390	196,505,677	17,193,722	877,071,154	982,478,789	89.27%	86.00%	96.90%
2008	742,999,215	766,570,641	172,818,385	21,289,986	937,107,586	960,679,012	97.55%	96.00%	94.30%
2009	764,206,155	793,814,171	178,882,859	22,891,676	965,980,690	995,588,706	97.03%	96.00%	93.60%
2010	775,389,838	777,271,732	162,585,464	18,493,319	956,468,621	958,350,515	99.80%	100.00%	92.60%
2011	777,775,920	796,417,527	159,968,400	19,177,405	956,921,725	975,563,332	98.09%	103.72%	97.48%

Sources: Randolph County Tax Department and the Finance Departments for Randolph and Guilford Counties.

A revaluation of all property is required every eight (8) years by state statute.

Real property in Randolph County was revalued on January 1, 2007. Real property in Guilford County was revalued on January 1, 2005.

Personal property is appraised each year and assessed at 100% of appraised value.

**COMPUTATION OF LEGAL DEBT MARGIN AND ACTUAL DEBT  
JUNE 30, 2011**

Assessed Value	<u>\$ 956,921,725</u>
Debt Limit - Eight Percent (8%) of Assessed Value	\$ 76,553,738
Outstanding Debt	
Installment Contracts	<u>1,039,500</u>
Legal Debt Margin	<u>\$ 75,514,238</u>
Excludes Enterprise Fund.	

**COMPUTATION OF DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT  
JUNE 30, 2011**

<b>Jurisdiction</b>	<b>Outstanding Debt</b>	<b>Percentage Applicable to Archdale</b>	<b>Amount Applicable to Archdale</b>
Randolph County Total direct debt	\$ 116,407,586	9.13%	\$ 10,626,087
<b>Guilford County</b>			
General obligation debt/utility	\$ 17,026,467		
General obligation debt/other	\$ 759,348,533		
Lease purchase debt	<u>\$ 3,571,400</u>		
	<u>\$ 779,946,400</u>	0.06%	<u>451,720</u>
Subtotal, overlapping debt			11,077,807
<b>City of Archdale</b>			
Installment purchase			<u>1,039,500</u>
<b>Total direct and overlapping debt</b>			<u>\$ 12,117,307</u>

Sources: Outstanding debt and assessed value data provided by each governmental unit. Includes all governmental activities debt. Residents and businesses located within the City of Archdale boundaries are also in Randolph or Guilford County. Some businesses may extend into both counties. The purpose of this schedule is recognize that the entire debt burden borne by the residents and businesses should be taken into account when calculating the government's ability to issue and repay long-term debt.

The percentage of overlapping debt applicable to the City of Archdale is estimated using taxable assessed value information. Property tax is the largest governmental activities revenue source for these units and the rates are adopted by the governing boards in their annual budgets.

**DEMOGRAPHIC STATISTICS  
LAST TEN FISCAL YEARS**

<b>Fiscal Year</b>	<b>Archdale Population (1)</b>	<b>Greensboro- High Point MSA Population (2)</b>	<b>Total Personal Income (2) (Thousands of Dollars)</b>	<b>Per Capita Income (2)</b>	<b>Unemployment Rate (2)</b>	<b>Archdale- Trinity Public School Enrollment (4)</b>
2002	9,208	656,811	19,321,051	29,416	6.5	4,612
2003	9,257	661,123	19,795,996	29,943	6.5	4,668
2004	9,339	665,024	20,943,575	31,493	5.6	4,746
2005	9,369	673,638	21,983,242	32,634	5.2	4,814
2006	9,472	685,582	23,432,407	34,179	4.8	4,914
2007	9,530	696,287	24,551,485	35,261	4.9	4,983
2008	9,682	707,185	25,217,510	35,659	6.4	5,060
2009	9,791	714,765	24,979,549	34,948	11.2	5,060
2010	9,868	(5)	(5)	(5)	11.1	5,086
2011	11,450	(5)	(5)	(5)	(5)	5,078

Source: (1) Office of Budget and Management for the State of North Carolina.

The population increase for 2011 is adjusted for U.S. Census data.

(2) Bureau of Economic Analysis Information for the Greensboro-High Point Metropolitan Statistical Area.

(3) Bureau of Labor Statistics, Unemployment Rates for Metropolitan Areas, Annual Average Rankings.

The July 2012 unemployment rate, not seasonally adjusted, is 10.9%.

(4) Randolph County School Administration.

(5) Information is unavailable.



**COMMUNITY PROFILE****DEMOGRAPHICS**

Archdale is conveniently located with its City limits adjoining the City of High Point and 12 miles south of the City of Greensboro along I-85. Archdale is located primarily in Randolph County, with a portion extending into Guilford County. These counties are part of the Piedmont Triad region of North Carolina, with the Blue Ridge Mountains about 100 miles to the west and the Atlantic Ocean within 200 miles to the east. Randolph County is home to the North Carolina Zoological Park, the Uwharrie National Forest, and internationally known Seagrove area potteries.

**HISTORY**

Archdale, formerly known as Bush Hill, was settled by the Quakers in 1786. The small rural community was known as a 'Beehive of Industry.' The tannery was built in 1825 by Josiah Tomlinson. W.C. Petty, D.M. Petty and Moses Hammond manufactured saddles, leather goods, doors, mantels, moldings, and furniture as well as house building. Wagon making, smithing, and shoe & boot manufacturing was also done here. When the war started the Quakers manufactured shoes for the army. In 1887, the town was renamed 'Archdale' in honor of John Archdale, Quaker Governor of the Colony. The City of Archdale was incorporated July 1969.

**DESCRIPTION OF THE CITY**

The Community is home to several large organizations, such as the corporate offices of Sealy, Inc. and Thomas Built Buses, the largest supplier of school buses in the world. Other businesses, including Hafele America Company and Hubbell Industrial Controls, Inc. are located in the City's industrial parks. Archdale is also home to Stickley Fine Furniture and United Furniture Industries.

**GOVERNMENT**

The City operates under a Council-Manager form of government. The City Council is the policy-making and legislative body of City government and includes a Mayor and Six Council members. One Council member is elected from each of the City's four wards and two Council members are elected at-large. Members serve four-year staggered terms. The Mayor is the presiding officer of the Council and votes only when a Council vote results in a tie.

The City Manager is appointed by the Council as the Chief Executive Officer and is responsible for carrying out the policies and ordinances of the Council. The Manager appoints department directors to assist with the administration of the daily operations and programs of the City.

**ATTRACTIONS**

One of the most appreciated aspects of the City is Creekside Park, a 100+ acre City Park which includes several ballfields, playgrounds, tennis courts, greenways and a disc golf course. The Archdale Public Library, the Senior Center and Randolph Community College, Archdale Senior Center are also located in Creekside Park.

Several annual events are sponsored by the Archdale Parks and Recreation Department at Creekside Park, including Fabulous Fourth of July, Halloween Carnival Creekside Christmas, and an Easter Egg Hunt. During the spring and summer months Creekside park hosts a Farmers' Market for area growers. The City is also a sponsor for Archdale-Trinity Chamber of Commerce's Bush Hill Heritage Festival held each September. The Grubb Family YMCA provides additional recreational amenity for the citizens of Archdale.

The Piedmont Triad Region is home to 13 major colleges and universities. Several of which are located within easy access to Archdale. The University of North Carolina at Greensboro, North Carolina A & T University, Greensboro College and Guilford College are all located in Greensboro. Also nearby are High Point University, two campuses of Guilford Technical Community College (in High Point and Jamestown), and previously mentioned Randolph Community College located in Archdale.

**ECONOMICS**

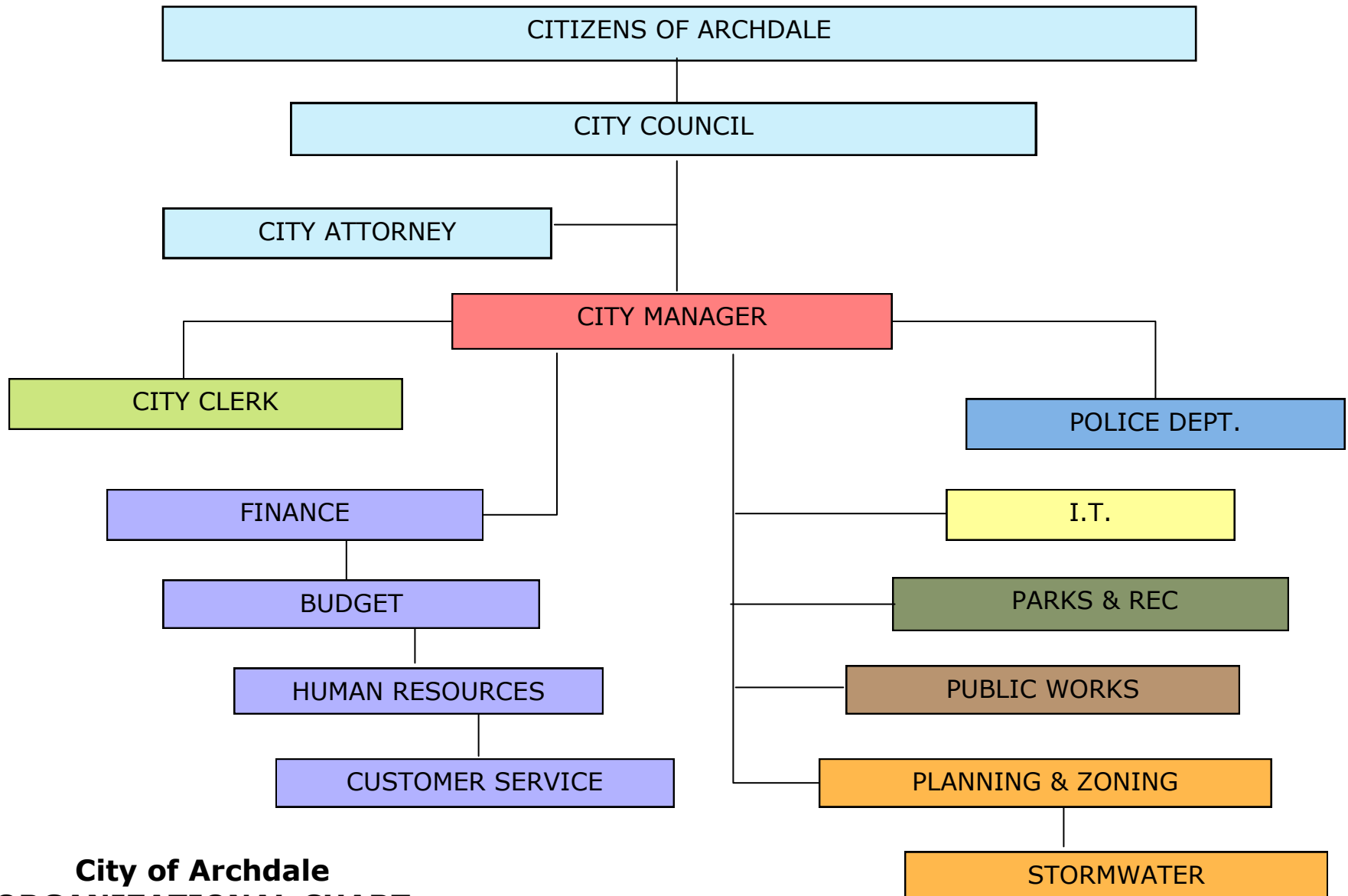
With Archdale's convenient location within the triad, it is estimated that over one million people reside within a 30-mile radius. The Piedmont Triad International Airport is 18 miles from Archdale. The I-74 interstate corridor, which extends from Detroit, Michigan to Charleston, South Carolina, runs along the eastern boundary of the City and includes a recently opened phase that intersects with Archdale. The crossing of the interstates will provide prime locations for national retail, logistics, warehousing and distribution facilities as well as increasing the traffic for area hotels and restaurants.

The Randolph County Economic Development Corporation, a non-profit organization, works with new and existing industries for the creation of new jobs, expanded tax base and stronger local economy. Through their efforts the City has been recipient of three Building Reuse and Restoration Grants from the North Carolina Rural Economic Development Center to up fit vacant buildings for use by Future Foam, Inc., Style Crest, Inc. and Paul Brayton Designs, Inc. These three projects are expected to create 47 new employment opportunities and will relocate existing company jobs to their Archdale facilities.

## PRINCIPAL TAXPAYERS

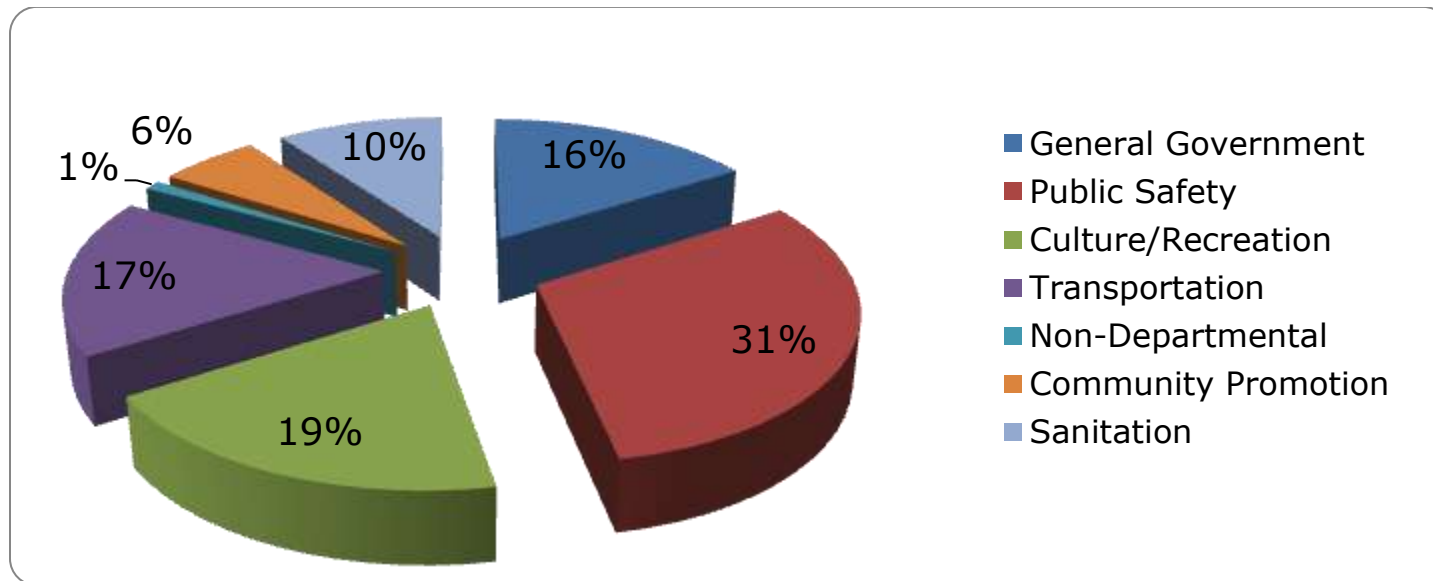
<b>Taxpayer</b>	<b>Type of Enterprise</b>	<b>Assessed Valuation</b>	<b>Percent of Total Assessed Valuation</b>
Sealy	Mattress Manufacturer	\$ 29,510,331	3.08%
JL Darr & Son	Real Estate Developer/Contractor	16,342,608	1.71%
Thomas Built Buses	Bus Manufacturer	13,884,219	1.45%
Hafele America Co.	Architectural Hardware Manufacturer	11,481,505	1.20%
BMA Brookwood Apts., LLC	Property Management/Rental	8,413,890	0.88%
Billy R. Walker	Real Estate Developer/Contractor	8,067,070	0.84%
Daly GC, Inc.	Hotel Developer/Management	7,739,150	0.81%
Alexandra Holdings, Inc.	Real Estate Developer/Management	6,168,990	0.64%
North State Telephone	Communications	5,998,633	0.63%
United Furniture Industries NC	Furniture Manufacturer	4,346,365	0.45%
		<u>\$ 111,952,761</u>	11.70%





**City of Archdale  
ORGANIZATIONAL CHART**

### Where the Municipal Dollar Goes



**GENERAL FUND****REVENUES**

	<b>2011-12 Budget</b>	<b>2012-2013 Budget</b>
<b>Ad Valorem Taxes</b>		
Current year .....	2,670,000	2,456,400
Prior years .....		25,000
Penalties and interest .....		9,000
Tax discounts .....		-31,000
Randolph County vehicle .....		175,700
Guilford County vehicle .....		<u>4,400</u>
Total	<u>\$ 2,670,000</u>	<u>\$ 2,639,500</u>
<b>Other Taxes and Licenses</b>		
Gross receipt returns .....	50	200
Privilege license .....	<u>60,000</u>	<u>130,000</u>
Total	<u>\$ 60,050</u>	<u>\$ 130,200</u>
<b>Unrestricted intergovernmental</b>		
Sales tax .....	1,521,000	1,740,000
Utility franchise tax .....	551,000	584,000
Beer and wine tax .....	48,000	54,000
ABC Board .....	700	700
Unauthorized substance tax .....	2,000	4,000
Fund balance appropriated .....	<u>465,394</u>	<u>136,700</u>
Total	<u>\$ 2,588,094</u>	<u>\$ 2,519,400</u>
<b>Restricted intergovernmental</b>		
Powell Bill .....	303,000	311,000
Drug Seizures .....	-	-
Revenue other governments .....		100,000
Loan proceeds .....		-
Randolph County for library .....	<u>10,000</u>	<u>10,000</u>
Total .....	<u>\$ 313,000</u>	<u>\$ 421,000</u>

	<b>2011-12 Budget</b>	<b>2012-2013 Budget</b>
<b>Permits and Fees</b>		
Zoning permits .....	3,000	3,000
Zoning application fees .....	1,600	1,600
Subdivision/TRC fees .....	<u>200</u>	<u>200</u>
Total	<u>\$ 4,800</u>	<u>\$ 4,800</u>
<b>Interest Income</b>		
Interest income .....	33,000	17,000
Interest – Powell Bill .....	<u>1,000</u>	<u>350</u>
Total	<u>\$ 34,000</u>	<u>\$ 17,350</u>
<b>Sales and Services</b>		
Concessions .....	3,000	2,500
Ballfield concessions .....	19,000	11,000
Recreation revenues .....	136,000	120,000
Recreation sponsorships .....	8,000	7,000
Rent – recreation .....	14,000	14,000
Solid waste/Recycling .....	720,000	725,000
Solid waste disposal dist tax .....	6,400	8,000
Sale of Recycling .....	<u>8500</u>	<u>15,000</u>
Total	<u>\$ 914,900</u>	<u>\$ 902,500</u>
<b>Miscellaneous</b>		
Miscellaneous .....	21,000	21,000
Yard sale permits .....	2,000	1,800
Surplus property .....	2,000	-
Administrative transfer .....	<u>361,156</u>	<u>-</u>
Total	<u>\$ 386,156</u>	<u>\$ 22,800</u>
<b>Total Revenue</b>		

**GENERAL FUND****GOVERNING BODY**

**Activities:** All legislative functions of the city government rest with the City Council. These powers include policy formulation, ordinance writing, appropriations, and oversight of all municipal operations.

	<b>2011-12 Budget</b>	<b>2012-13 Budget</b>
Salaries .....	32,520	32,600
FICA .....	2,500	2,500
Travel and training .....	2,500	1,500
Meetings .....	750	500
Supplies .....	1,000	1,000
Non-capitalized account .....	6,250	-
Contracted services .....	1,200	5,300
Dues and subscriptions .....	120	100
Public official insurance .....	5,400	5,700
Workmen's compensation .....	100	100
Board of election .....	-	-
<b>Total Governing Body</b>	<b>\$ 52,340</b>	<b>\$ 49,300</b>

**GENERAL FUND****LEGAL**

**Activities:** The legal department provides legal counsel and advice to the Governing Board and staff, and is served by an attorney on retainer to the City. The attorney also serves as the parliamentarian to the board during meetings.

	<b>2011-12 Budget</b>	<b>2012-13 Budget</b>
Professional services .....	40,000	25,000
<b>Total Legal</b>	<b>\$ 40,000</b>	<b>\$ 25,000</b>

**GENERAL FUND****ADMINISTRATION**

**Activities:** Fully implements the goals, policies, and directives of the Governing Board in an effective and efficient manner.

	<b>2011-12 Budget</b>	<b>2012-13 Budget</b>
Salaries .....	225,200	230,700
Intern Position .....	-	9,400
Salary Reallocation .....	-	-27,000
Allowances .....	3,600	3,600
FICA .....	17,230	18,500
Group insurance .....	14,400	11,000
Retirement .....	15,850	15,650
Supplemental retirement .....	11,260	11,600
Unemployment insurance .....	20,000	1,000
Total personnel	\$ 307,540	\$ 274,450
500 Cell phones .....	480	500
Postage .....	500	500
Travel and training .....	8,000	6,500
Training - specialized .....	4,000	4,000
Meetings .....	500	500
Advertisement .....	250	250
Website maintenance .....	6,200	6,500
Supplies .....	1,500	1,000
Non-capitalized account .....	1,500	3,000
Contracted services .....	3,500	3,500
Professional services .....	1,200	7,800
Dues and subscriptions .....	1,500	1,500
Insurance .....	500	500
Workmen's compensation .....	320	400
Total operating	\$ 29,950	\$ 36,450
<b>Total Administration</b>	<b>\$ 343,490</b>	<b>\$ 310,900</b>

**GENERAL FUND****FINANCE**

**Activities:** Responsibilities of this department include implementing accounting and financial policies and procedures that comply with the Local Government Budget and Fiscal Control Act and other state statutes, which results in financial reporting in accordance with generally accepted accounting principles. The department provides support and service to all other City departments.

	<b>2011-12 Budget</b>	<b>2012-13 Budget</b>
Salaries .....	220,200	222,600
Salary Relocation .....	-67,100	-48,000
FICA .....	16,800	17,100
Group insurance .....	23,000	23,000
Retirement .....	15,400	15,100
Supplemental retirement .....	<u>11,000</u>	<u>11,200</u>
Total personnel	\$ 219,300	\$ 241,000
Postage .....	2,500	2,500
Travel and training .....	8,500	8,500
Supplies .....	2,500	2,500
Non-capitalized account .....	2,500	1,500
Contracted services .....	47,000	38,000
PC support .....	12,500	12,500
Professional services .....	7,000	7,000
Dues and subscriptions .....	550	550
Insurance .....	2,500	2,500
Workmen's compensation .....	<u>350</u>	<u>400</u>
Total operating	\$ 85,900	\$ 75,950
<b>Total Finance</b>	<b>\$ 311,700</b>	<b>\$ 316,950</b>

**GENERAL FUND****BUILDING AND GROUNDS**

**Activities:** Provides janitorial, maintenance, landscaping, computer technology, and other services for the City Hall property. Also includes funds for the Community Appearance Commission, established by the City Council.

	<b>2011-12 Budget</b>	<b>2012-13 Budget</b>
Telephone .....	12,500	15,400
Utilities – Duke .....	7,500	17,000
Utilities – PNG .....	5,000	8,000
Utilities – Water .....	800	800
Stormwater Fees .....	475	500
Janitorial .....	13,000	19,000
Groundskeeping .....	1,000	1,000
Facility Rent .....	-	7,100
Building Fund allocation/trans...	-12,300	-28,000
Equipment maintenance .....	700	500
HVAC maintenance .....	1,000	500
Equipment rental .....	1,900	1,900
Supplies .....	3,500	10,000
Community Appearance .....	2,100	3,100
IT supplies .....	2,000	1,000
Non-capitalized account .....	1,500	1,000
IT non-capitalized account .....	9,300	-
Contracted Services .....	9,000	7,500
IT support .....	14,900	16,600
Professional services .....	-	-
Insurance .....	1,190	6,200
Debt Service Principal .....	-	61,400
Debt Service Interest .....	-	53,200
Total operating	\$ 75,525	203,700
New equipment .....	-	-
New equipment IT .....	<u>24,800</u>	<u>-</u>
Total capital	\$ 24,800	-
<b>Total Building &amp; Grounds</b>	<b>\$ 100,325</b>	<b>\$ 203,700</b>

**GENERAL FUND****POLICE**

**Activities:** The mission of the Archdale Police Department is to protect life and property by providing exceptional municipal police services to the community in a partnership with the citizens of Archdale. The department places the needs of the community first when performing duties.

	<b>2011-12 Budget</b>	<b>2012-13 Budget</b>		<b>2011-12 Budget</b>	<b>2012-13 Budget</b>
Salaries .....	1,319,800	1,397,800	IT support .....	15,670	13,500
Separation allowance .....	54,560	54,600	Professional services.....	2,500	1,000
FICA .....	105,150	111,200	Drug seizure services.....	24,500	28,000
Group insurance.....	165,600	178,200	Dues and subscriptions .....	1,200	1,000
Retirement .....	92,900	94,600	Insurance.....	38,000	38,800
Supplemental retirement.....	65,990	70,000	Workmen's compensation.....	26,900	27,700
<b>Total personnel</b>	<b>\$ 1,804,000</b>	<b>\$ 1,906,400</b>	Investigation expense.....	<u>6,000</u>	<u>6,000</u>
Telephone .....	13,500	27,000	<b>Total operating</b>	<b>\$ 373,295</b>	<b>\$ 384,100</b>
Cell phones .....	3,150	4,300	New equipment.....	-	15,000
Postage.....	500	500	Drug seizure new equipment ...	-	50,000
Utilities – Duke .....	13,000	13,000	Police vehicles .....	<u>60,000</u>	<u>115,000</u>
Utilities – PNG .....	5,500	5,000	<b>Total capital</b>	<b>\$ 60,000</b>	<b>\$ 180,000</b>
Utilities – Water .....	1,000	1,000	<b>Total Police</b>	<b>\$ 2,237,295</b>	<b>\$ 2,470,500</b>
Stormwater fees .....	475	500			
Travel and training .....	6,000	5,000			
Educational reimburse .....	3,500	2,500			
Building – janitorial .....	8,500	16,000			
Equipment maintenance.....	11,000	5,000			
HVAC maintenance.....	1,000	1,000			
Vehicle maintenance.....	22,000	22,000			
Gas and lubricants.....	76,000	85,000			
Supplies.....	10,000	10,000			
Weapons and ammo .....	6,000	6,000			
IT supplies .....	2,000	1,500			
Non-capitalized account .....	-	-			
Drug seizure non-capitalized....	5,000	14,300			
IT non-capitalized .....	24,100	5,500			
Uniforms .....	11,000	10,000			
Contracted services .....	30,000	28,000			
DCI support.....	5,300	5,000			

**GENERAL FUND****FIRE INSPECTIONS**

**Activities:** The mission of the department is to enforce the State Building Code Fire Section in accordance with North Carolina laws. Enforcement of the State Building Code is the only state mandated service the City performs. The Guil-Rand Fire Department will be performing the fee based building inspections for the City this year.

	<b>2011-12 Budget</b>	<b>2012-13 Budget</b>
Contracted services .....	<u>28,000</u>	<u>28,000</u>
<b>Total Fire Inspections</b>	<b>\$ 28,000</b>	<b>\$ 28,000</b>

**GENERAL FUND****PLANNING & ZONING**

**Activities:** The mission of the department is to ensure orderly development for the current and future growth of our city and to provide a better quality of life for our citizens.

	<b>2011-12 Budget</b>	<b>2012-13 Budget</b>
Salaries .....	160,410	168,000
Special compensation .....	6,480	6,500
FICA .....	12,770	13,400
Group insurance .....	17,000	17,300
Retirement .....	11,280	11,400
Supplemental retirement .....	<u>8,020</u>	<u>8,500</u>
Total personnel	\$ 215,960	\$ 225,100
Cell phones .....	480	500
Postage .....	600	400
Travel and training .....	5,500	5,500
Vehicle maintenance .....	2,500	1,500
Advertisement .....	2,500	2,500
Gas and lubricants .....	3,000	3,200
Supplies .....	1,500	1,500
Non-capitalized account .....	1,500	-
Contracted Services .....	-	3,500
IT Support .....	5,500	3,600
Contracted mowing .....	3,000	2,000
Professional services .....	2,400	-
Dues and subscriptions .....	1,700	1,700
Insurance .....	1,700	1,700
Workmen's compensation .....	<u>2,900</u>	<u>3,000</u>
Total operating	\$ 34,780	\$ 255,700
<b>Total Planning and Zoning</b>	<b>\$ 250,740</b>	<b>\$ 255,700</b>

**GENERAL FUND****STREET**

**Activities:** The mission of the department is to maintain all City streets, signage, and shoulders for safe vehicular traffic. This department is also responsible for the mowing and landscaping of all city property, as well as yard waste collection to ensure a cleaner and more attractive community for the citizens of Archdale.

	<b>2011-12 Budget</b>	<b>2012-13 Budget</b>
Salaries .....	193,700	194,900
FICA .....	14,820	15,000
Group insurance .....	27,600	28,800
Retirement .....	13,620	13,200
Supplemental retirement .....	<u>9,700</u>	<u>9,800</u>
Total personnel	\$ 259,440	\$ 261,700
Telephone .....	500	1,400
Cell phones .....	1,500	1,300
Utilities .....	9,500	9,000
Utilities – propane .....	7,000	6,000
Utilities – water .....	500	500
Stormwater fees .....	1,050	1,050
Travel and training .....	600	1,000
Building maintenance .....	8,000	11,000
Equipment maintenance .....	12,000	10,000
Vehicle maintenance .....	6,000	6,000
Street lights .....	124,000	143,450
Gas and lubricants .....	25,000	30,000
Supplies .....	22,000	22,000
Non-capitalized account .....	8,000	3,500
Uniforms .....	2,500	2,500
Contracted services .....	5,500	5,000
Professional services .....	500	400
Insurance .....	9,400	9,700
Workmen's compensation .....	12,850	13,000

**GENERAL FUND****STREET**

	<b>2011-12 Budget</b>	<b>2012-13 Budget</b>
Debt service principal .....	95,760	97,100
Debt service interest .....	<u>30,590</u>	<u>19,800</u>
Total operating	\$ 382,750	\$ 655,400
 New equipment.....	6,500	-
Sidewalks.....	<u>-</u>	<u>-</u>
Total capital	\$ 6,500	\$ -
 <b>Total Street</b>	<b>\$ 648,690</b>	<b>\$ 655,400</b>

**GENERAL FUND****STREET – POWELL BILL**

	<b>2011-12 Budget</b>	<b>2012-13 Budget</b>
Maintenance .....	383,660	276,000
Snow and ice removal.....	3,000	3,000
Sidewalk construction .....	170,500	111,000
Powell Bill equipment.....	<u>14,000</u>	<u>-</u>
 <b>Total Street – Powell Bill</b>	<b>\$ 571,160</b>	<b>\$ 390,000</b>

**GENERAL FUND****SANITATION**

**Activities:** The mission of the department is to promote a clean environment through garbage collection and recycling services. Once per year, the city also sponsors a spring clean-up event, allowing citizens the opportunity to dispose of bulky items normally not accepted in household trash collection.

	<b>2010-11 Budget</b>	<b>2011-12 Budget</b>
Postage.....	4,500	4,000
Education and Outreach .....	1,000	500
Contracted services .....	436,000	442,000
Recycle service .....	110,000	118,000
Condo services .....	66,000	66,000
Spring cleanup.....	10,000	10,000
Billing fees .....	6,000	9,000
Landfill fee .....	106,000	86,000
Bad Debt Expense .....	<u>-</u>	<u>2,100</u>
 <b>Total Sanitation</b>	<b>\$ 739,500</b>	<b>\$747,600</b>

**GENERAL FUND****PARKS AND RECREATION**

**Activities:** The mission of the department is to enhance the quality of life for citizens, by offering year round diversified recreational opportunities ensuring that all citizens have equal opportunity and participation. The department also provides after-school care and a summer program, Camp Creekside.

	<b>2010-11 Budget</b>	<b>2011-12 Budget</b>		<b>2011-12 Budget</b>	<b>2012-13 Budget</b>
Salaries .....	341,850	351,900	Advertisement .....	200	200
Part-time maintenance salaries .	46,000	46,300	Gas and lubricants.....	8,500	16,000
Special compensation .....	76,550	72,900	Office supplies .....	2,000	2,000
Officiating umpire/referee .....	35,000	33,000	Concessions for resale .....	1,000	500
FICA .....	34,450	36,000	Supplies – programs .....	4,500	4,650
Group insurance.....	44,160	47,400	Supplies – athletics .....	24,000	30,300
Retirement .....	24,030	23,700	Supplies – building maint .....	6,800	6,500
Supplemental retirement .....	<u>17,100</u>	<u>17,600</u>	Ballfield concessions .....	12,000	8,000
Total personnel	\$ 620,230	\$ 628,800	Non-capitalized account .....	6,850	5,350
			Uniforms .....	1,000	1,200
Telephone .....	6,500	7,000	Contracted services .....	9,900	7,000
Cell phones .....	1,000	1,000	Fireworks .....	11,800	11,800
Postage .....	200	200	IT support .....	250	-
Utilities .....	35,000	35,000	Special events/trips .....	2,700	2,100
Utilities – PNG.....	11,000	11,000	Professional services.....	500	500
Ballfield lighting .....	4,000	4,000	Dues and subscriptions .....	500	400
Tennis court lighting .....	2,500	2,500	Insurance .....	13,250	13,300
Utilities – water.....	6,500	9,000	Workmen’s compensation.....	8,575	8,700
Stormwater fees .....	2,600	2,600	Debt service principal .....	30,240	29,000
Travel and training .....	4,500	1,600	Debt service interest .....	<u>9,660</u>	<u>5,900</u>
Meetings .....	400	250	Total operating	\$ 272,675	\$ 910,100
Building maintenance .....	15,000	26,000			
Groundskeeping .....	6,000	10,000	Capital outlay .....	17,500	29,400
Ballfield maintenance .....	7,500	5,000	Capital outlay – greenway .....	<u>145,700</u>	<u>-</u>
Equipment maintenance.....	7,500	4,500	Total capital	\$ 163,200	\$ 29,400
HVAC maintenance .....	2,500	2,500			
Equipment rental .....	750	750			
Vehicle maintenance.....	5,000	5,000	<b>Total Parks and Recreation</b>	<b>\$ 1,056,105</b>	<b>\$ 939,500</b>

**GENERAL FUND****SENIOR ADULTS**

**Activities:** The mission of the Archdale Senior Center is to promote and enhance the physical as well as the emotional well-being of senior adults in order to assist them in remaining a vital and active part of the community.

	<b>2011-12 Budget</b>	<b>2012-13 Budget</b>
Telephone .....	500	700
Utilities .....	4,700	5,000
Utilities – water.....	1,000	1,000
Stormwater fees .....	135	150
Maintenance and janitorial.....	4,000	4,000
HVAC maintenance .....	500	500
Supplies .....	4,300	500
Contracted services .....	5,350	1,000
Insurance.....	<u>450</u>	<u>450</u>
<b>Total Senior Adults</b>	<b>\$ 20,935</b>	<b>\$ 13,300</b>

**GENERAL FUND****COMMUNITY PROMOTIONS**

**Activities:** This department provides funding to those agencies that support the City of Archdale with lobbying, state and national legislation development, council and staff training, economic development, transportation planning and cable television franchise regulations, and annual membership dues for the municipality.

	<b>2011-12 Budget</b>	<b>2012-13 Budget</b>
Bush Hill festival supplies .....	2,000	2,000
NCLM.....	8,730	9,200
IOG .....	1,240	1,250
RCEDC.....	15,000	15,000
Chamber of Commerce .....	5,000	5,000
High Point MPO .....	5,140	5,100
PTCOG .....	2,160	2,400
Senior Adults.....	23,100	23,100
Other community promotions ...	3,150	3,150
Economic development .....	<u>-</u>	<u>-</u>
<b>Total Community Promotions</b>	<b>\$ 65,520</b>	<b>\$ 66,200</b>

**GENERAL FUND****LIBRARY**

**Activities:** The mission of the Archdale Branch of the Randolph County Public Library is, in cooperation with the Randolph County Library System, to enhance the community's quality of life by providing educational, cultural, and literary resources.

	<b>2010-11 Budget</b>	<b>2011-12 Budget</b>
Utilities .....	13,000	13,500
Utilities – PNG .....	6,000	5,500
Utilities – water .....	900	1,200
Stormwater fees .....	700	700
Building maintenance .....	8,000	3,000
Groundskeeping .....	1,000	1,000
HVAC maintenance .....	1,000	1,000
Books .....	5,000	5,000
Contracted services .....	1,000	1,000
Payment to Randolph County....	73,500	76,000
Insurance.....	<u>2,600</u>	<u>2,600</u>
<b>Total Library</b>	<b>\$ 112,700</b>	<b>\$ 110,500</b>

**GENERAL FUND****NON-DEPARTMENTAL**

	<b>2011-12 Budget</b>	<b>2012-13 Budget</b>
Contingency .....	<u>75,000</u>	<u>75,000</u>
<b>Total Non-Departmental</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>

**WATER AND SEWER FUND****REVENUES**

	<b>2011-12 Budget</b>	<b>2012-13 Budget</b>
Interest income .....	10,000	10,000
Miscellaneous .....	8,000	8,000
Application fee .....	13,700	15,000
Water charges .....	1,439,000	1,432,000
Sewer charges .....	1,970,000	1,891,000
Water – Coe Place .....	9,800	10,000
Sewer – Coe Place.....	14,500	14,600
Water and sewer taps .....	5,000	7,000
Cell tower rental revenue .....	22,700	23,400
Late fees .....	119,000	110,000
Appropriated net assets .....		<u>387,300</u>
<b>Total Water and Sewer</b>	<b>\$ 3,611,700</b>	<b>\$ 3,908,300</b>

**WATER AND SEWER FUND****EXPENDITURES**

**Activities:** The mission of the department is to distribute safe, quality drinking water; maintain fire hydrants and fire flow pressures; and to recollect wastewater for distribution to the City of High Point's Eastside Treatment Plant. In order to provide our citizens with the highest quality water possible, our water is tested on a regular basis to ensure compliance with all of the North Carolina Department of Water Quality standards and regulations.

	<b>2011-12 Budget</b>	<b>2012-13 Budget</b>		<b>2011-12 Budget</b>	<b>2012-13 Budget</b>
Salaries .....	315,300	275,000	PTRWA .....	47,051	48,600
Salary reallocation.....	46,000	39,000	High Point sewer reimbursement	67,710	34,600
FICA.....	24,100	21,000	Davidson Water buyout.....	12,845	-
Group insurance.....	49,680	43,100	Professional services.....	74,000	61,500
Retirement .....	21,600	18,500	Payment to Guilford County.....	6,100	6,150
Supplemental retirement.....	<u>15,800</u>	<u>13,700</u>	Water purchases .....	445,000	473,000
Total personnel	\$ 472,480	\$ 410,300	Sewer treatment.....	406,000	441,000
			Bad debts.....	11,000	11,000
Telephone .....	4,700	5,000	Dues .....	5,400	5,000
Cell phones .....	2,100	3,500	Insurance .....	16,000	16,300
Postage .....	15,000	15,500	Workmen's compensation .....	7,600	7,800
Utilities .....	44,000	50,000	Transfer to general fund.....	-	-
Travel and training .....	6,600	8,000	Bond principal (sewer) .....	242,250	242,250
Building maintenance .....	2,000	-	Debt service – principal .....	271,414	330,200
Occupancy .....	23,000	21,000	PTRWA principal .....	178,380	186,340
Equipment maintenance.....	25,000	25,000	Bond interest (sewer) .....	76,900	69,800
Equipment rental .....	12,000	1,000	BOA interest .....	110,834	64,800
Vehicle maintenance .....	13,000	10,000	PTRWA interest.....	<u>200,150</u>	<u>181,100</u>
Right of way .....	960	960	Total operating	\$ 2,702,823	
Gas and lubricants.....	15,000	19,000			
Supplies .....	70,000	106,000	Capital outlay .....	24,397	24,000
Office supplies .....	3,000	3,000	New equipment.....	112,000	-
Non-capitalized account .....	16,000	8,000	Water and sewer extensions.....	-	-
IT non-capitalized .....	5,300	3,000	Special project.....	<u>300,000</u>	<u>800,000</u>
Uniforms .....	3,000	2,500	Total capital	\$ 436,397	\$ 824,000
Contracted services .....	226,029	130,000			
IT support .....	1,500	3,000			
Billing and credit card fees .....	36,000	40,000	<b>Total Water and Sewer</b>	<b>\$ 3,611,700</b>	<b>\$ 3,908,300</b>

**CAPITAL RECOVERY FUND****REVENUES**

	<b>2011-12 Budget</b>	<b>2012-13 Budget</b>
Interest .....	8,000	4,500
Interest from assessments .....	1,400	500
Impact fees .....	5,000	5,000
Appropriated net assets .....	<u>-14,400</u>	<u>-10,000</u>
<b>Total Capital Recovery</b>	<b>-</b>	<b>-</b>

**CAPITAL RECOVERY FUND****EXPENDITURES**

	<b>2011-12 Budget</b>	<b>2012-13 Budget</b>
Transfer to water/sewer .....	<u>-</u>	<u>-</u>
<b>Total Capital Recovery</b>	<b>-</b>	<b>-</b>

**STORMWATER FUND****REVENUES**

	<b>2011-2012 Budget</b>	<b>2012-13 Budget</b>
Interest .....	400	500
Proceeds from debt .....	-	-
Stormwater charges .....	241,000	242,000
Stormwater chgs – commercial .	226,000	228,000
Net assets appropriated .....	<u>-84,300</u>	<u>8,100</u>
<b>Total Stormwater</b>	<b>\$ 383,100</b>	<b>\$ 478,600</b>

**STORMWATER FUND****EXPENDITURE**

	<b>2011-12 Budget</b>	<b>2012-13 Budget</b>
Salaries .....	110,000	116,000
Salary reallocation.....	26,000	36,000
FICA .....	8,400	8,900
Group insurance.....	16,560	17,300
Retirement .....	7,730	7,800
Supplemental retirement.....	<u>5,500</u>	<u>5,800</u>
Total personnel	\$ 174,190	\$ 191,800
Phone .....	700	1,100
Postage.....	2,500	2,500
Travel and training .....	1,260	1,500
Occupancy .....	3,000	7,000
Vehicle maintenance.....	9,000	9,000
Advertisement .....	600	400
Gas and lubricants.....	14,000	18,000
Supplies.....	42,000	42,000
Non-capitalized account .....	3,000	4,000
Uniforms .....	1,100	1,100
Contracted services .....	40,042	50,000
Street sweeping .....	21,000	21,000
IT support .....	3,200	700
Billing & Credit Card fees.....	3,900	4,000
Grinding & Yard Waste Disp.....	35,000	42,000
Professional services.....	10,700	11,000
Dues and subscriptions .....	1,500	2,300
Insurance.....	2,550	2,800
Workmen's compensation.....	3,300	3,400
Transfer to general fund.....	31,156	-
Debt service principal .....	6,302	-
Debt service interest .....	<u>100</u>	<u>-</u>
Total operating	\$ 200,910	
New equipment.....	<u>8,000</u>	<u>63,000</u>
<b>Total Stormwater</b>	<b>\$ 383,100</b>	<b>\$ 478,600</b>

## GLOSSARY OF TERMS

**Account** – A separate financial reporting unit for budgeting, management, or accounting purposes. All budgetary transactions are recorded in accounts.

**Accounts Payable** – A short term liability account reflecting amounts owed to private persons or organizations for goods and services received by the City.

**Accounts Receivable** – An asset account reflecting amounts due from private persons or organizations for goods and services furnished by the City.

**Accrual Basis** – The recording of the financial effects on an entity on an entity of cash transactions in the periods in which they occur rather than the periods in which the cash is received.

**Ad Valorem Taxes** – Commonly referred to as property taxes, are levied on the value of real, certain personal, and public utility property according to the property's valuation and tax rate.

**Annual Adopted Budget** – The budget approved by the City Council and enacted through a budget ordinance adopted on or before June 30<sup>th</sup> of each year.

**Appropriated Fund Balance** – The amount of fund balance budgeted as revenue to offset expenses that exceed current revenue.

**Appropriation** – The amount budgeted on a yearly basis to cover projected expenditures which have been legally authorized by the City Council.

**Assessed Valuation** – The value of real estate or personal property as determined by tax assessors and used as a basis for levying taxes.

**Asset** – A probable future economic benefit obtained or controlled by the City as a result of past transactions or events.

**Assessment Role** – The process for determining values of real and personal property for taxation purposes.

**Audit** – An examination, usually by an official or private accounting firm retained by the Board that reports on the accuracy of the annual financial report.

**Authorized Positions** – Employee positions that are authorized in the adopted budget to be filled during the fiscal year.

**GLOSSARY OF TERMS (Continued)**

**Bond** – A written promise to pay a specific amount of the money with interest within a specific time period, usually long-term.

**Bond Issue** – Bonds that are sold.

**Bond Rating** – A grade indicating a governmental unit's investment qualities. Generally speaking, the higher the bond rating, the more favorable the interest rate and the lower the cost of financing of capital projects funded by bonds. A high rating is indicative of the government's strong financial position.

**Budget** – A financial plan containing estimated expenditures and resources covering a fiscal year.

**Budget Amendment** – A revision of the adopted budget that, when approved by Council, replaces the original provision. Budget amendments occur throughout the fiscal year as spending priorities shift.

**Budget Calendar** – The schedule of key dates that the City follows in the preparation and adoption of the annual budget.

**Budget Document** – The Official written statement prepared by the City's staff and presented to the City Council containing the proposed financial plan for the fiscal year.

**Budget Message** – A written overview of the proposed budget from the City Manager to the City Council which discusses the major budget items and the City's present and future financial condition.

**Budget Ordinance** – The official enactment by the City Council establishing the legal authority for staff to obligate and expend funds.

**CAFR** – Comprehensive Annual Financial Report. The official annual report of a government.

**Capital Budget** – A financial plan for projected capital projects containing expenditures and resources covering the duration of the project.

**Capital Improvement Program (CIP)** – A plan of proposed capital outlay to be incurred each year over a fixed number of years to meet capital needs.

**Capital Outlay** – Expenditures budgeted to purchase or add to fixed assets costing \$5,000 or more.

**GLOSSARY OF TERMS (Continued)**

**Capital Project** – Major construction, acquisition, or renovation activities which add value to physical assets or significantly increase their useful life.

**Capital Project Fund** – A fund used to account for financial resources accumulated for the acquisition or construction of major capital facilities.

**Chart of Accounts** – A chart that assigns a unique number to each type of transaction and to each budgetary unit in the organization.

**COLA** – A Cost-of-Living Adjustment is an increase in salaries to offset the adverse effect of inflation on compensation.

**Debt Service** – Payment of interest and repayment of principal on City Debt.

**Department** – An organizational unit within the City which is functionally unique in its delivery of services or activities.

**Depreciation** – Expiration in the service life of fixed assets, other than wasting assets, attributable to wear and tear, deterioration, action of the physical elements, inadequacy and obsolescence. The portion of the cost of a fixed asset, other than a wasting asset, charged as an expense during a particular period. In accounting for depreciation, the cost of a fixed asset, less any salvage value is prorated over the estimated service life of such an asset, and each period is charged with a portion of the cost. Through this process, the entire cost of the asset is ultimately charged off as an expense.

**Encumbrance** – A financial commitment for services, contracts, or goods which have not, as yet, been delivered or performed.

**Enterprise Fund** – A fund which accounts for the operations that financed from user charges and whose operations resembles a business.

**Expenditure** – Expenditures are recorded when liabilities are incurred pursuant to authority given in an appropriation.

**Fees** – A general term used for any charge levied by the City associated with providing a service or permitting an activity.

**Fiduciary Fund** – A special classification fund used to account for assets held by the City in a trustee capacity on behalf of outside parties, including other governments.

**Fiscal Year (FY)** – A 12-month period (July 1<sup>st</sup> – June 30<sup>th</sup>) to which the annual operating budget applies and at the end of which an assessment is made of the City's financial condition and performance of its operations.

**GLOSSARY OF TERMS (Continued)**

**Fixed Assets** – Long-lived tangible assets obtained or controlled as a result of past transactions, events or circumstances.

**Fund** – A fiscal entity with resources and expenses that are segregated for the purpose of accounting for an activity(s) with common objectives.

**Fund Balance** – The excess of the assets of a fund over its liabilities.

**GAAP** – Generally accepted accounting principles. A uniform minimum standard used by state and local governments for financial recording and reporting; establishes by the accounting profession through the Governmental Accounting Standards Board.

**General Fund** – A fund that accounts for most of the basic government services such as culture and recreation, economic development, public works, engineering, planning, public safety, information technology, and general administration.

**General Obligations** – Bonds issued by a government entity which are backed by its full faith, credit and unlimited taxing authority.

**Grants** – A contribution or gift in cash or other assets from another government to be used for a specified purpose.

**In Lieu of Taxes** – A contribution by benefactors of City services who are tax exempt.

**Interest** – Compensation for the use of borrowed money, generally expressed as an annual percentage of the principal amount.

**Interfund Transfer** – The movement of moneys between funds of the same governmental entity.

**Intergovernmental Revenue** – Revenue received from another government for general purposed or special intent.

**Law Enforcement Officer's (LEO) Special Separation Allowance** – A single-employer defined benefit plan that provides retirement benefits to the City's qualified sworn law enforcement officers.

**Lease** – A contract for temporary use of equipment or facilities at a negotiated price.

**Levy** – The amount of tax, service charges, and assessments imposed by a government.

**Liabilities** – Probable future sacrifices of economic benefits arising from present obligations of a particular entity to transfer assets or provide services to other entities in the future as a result of past transactions or events.

**GLOSSARY OF TERMS (Continued)**

**Local Government Budget and Fiscal Control Act** – General Statute of the State of North Carolina governing budgetary and fiscal affairs of local governments.

**Long-Term Debt** – Debt with a maturity of more than one year after the date of issuance.

**Modified Accrual Basis** – A method for accounting for the receipt and expenditure of funds whereby revenues are recorded when they become measurable and available and expenditures are recorded when the liability is incurred.

**Non-operating Expenses** – Expenses which are not directly related to the provision of such services as debt service.

**Non-operating Revenues** – Revenues which are generated from other sources and are not directly related to service activities.

**Operating Budget** – Includes all funds except those accounted for on the capital budget.

**Operating Expenses** – The cost of contractual services, materials, supplies, and other expenses not related to personnel expenses and capital projects.

**Performance Measures** – A unit produced as a result of the activities carried out by a program.

**Personnel Expenses** – Cost of salaries, wages, and fringe benefits such as employer's share of social security contributions, retirement expenses, and health and life insurance payments.

**Powell Bill Funds** – Revenue from state-shared gasoline tax which is restricted for use on maintenance of local streets and roads.

**Revenue** – A term used to represent actual or expected income to a specified fund.

**Special Assessment** – A levy on certain properties to defray part or all of the costs associated with improvements or services which will benefit those properties.

**Special Revenue Fund** – A fund used to account for the revenues from specific sources which are to be used for legally specified expenditures.

**Tax Levy** – The product when the tax rate is multiplied by assessed values.

**GLOSSARY OF TERMS (Continued)**

**Tax Rate** – The amount per \$100 of property valuation that is levied for the support of government services or activities.

**Unencumbered Balanced** – The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purchases.

**Undesignated Fund Balance** – The portion of resources, which at year end, exceeded requirements and have not been designated at some future time for a specific project or use. Money in the undesignated fund balance is not in the Budget and therefore has not been appropriated for expenditure. However, those funds are available for use if the need arises.

**Water and Wastewater Utility Fund** – A fund established to account for water and wastewater operations for services provided to City residents.